



GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Andhra Pradesh Treasury Code Volume-I – Instruction 38 (A) under Treasury Rule 16 –
Certain amendment – Revised Orders – Issued.

FINANCE (TFR) DEPARTMENT

G.O.MS.No. 168

Dated: 08.08.2014

Read the following:-

- 1, G.O.Ms.No.828, Revenue (CT.III) Department, dated 17.08.1989.
2. G.O.Ms.No.337, Finance (TFR.I) Department, dated 25.03.2004.

ORDER:

The existing provision in Instruction 38-A which was amended in the G.O. 2nd read above is “*Payment of net proceeds of entertainment tax to Panchayats:-* For the purpose of assignment of proceeds to local bodies once a quarter, Entertainment Tax Officers should submit to Commercial Tax Officer quarterly every year a statement showing the amount of tax realized in the previous quarter with details as to the respective areas. The statement should contain a certificate of the Entertainment Tax Officer concerned that the Departmental and Treasury figures have been verified and found correct. The Commercial Tax Officer after satisfying himself of the verification with the treasury figures shall issue proceedings sanctioning the amount to the local bodies to which the amounts are to be adjusted. The Commercial Tax Officer shall present the bill in quadruplicate to the Sub-Treasury Officer along with the Treasury Bill Register, which shall be disposed off as follows by the Sub-Treasury Officer:

- (i) Original to the Treasury as a voucher with the daily sheet;
- (ii) Duplicate to be kept in the Sub-Treasury;
- (iii) Triplicate to be send to the District Panchayat Officer/ Chief Executive Officer, Zilla Praja Parishad.
- (iv) Quadruplicate to be sent to the Commercial Tax Officer”.

2. The Sub-Treasury Officer shall adjust the amounts by transfer to the credit of Mandal Praja Parishad / Zill Praja Parishads / Gram Panchayats concerned. “Paid by transfer” seal

shall be appended on four copies and the Certificate of credit of each Gram Panchayats or Mandal Praja Parishad/ Zilla Praja Parishad etc., shall be prepared, signed by the Sub-Treasury Officer and attached to the voucher to be sent to the District Treasury Officer along with the daily sheet.

3. If for any reasons reconciliation between Treasury and Departmental figures could not be completed within the prescribed time payments may be made on the basis of Departmental figures. If after reconciliation, any modification is found necessary, the local bodies concerned should be informed of the same and necessary adjustments may be made while sanctioning payments for the next quarter either by short assignment in the case of excess payments and payment of the difference in the case of short payment”.

4. The procedure for payment of Entertainment Tax to Local Bodies including Panchayats has also undergone a change and the existing provision needs substitution. Accordingly, the following amendment order is issued to the A.P. Treasury Code.

AMENDMENT

Instructions 38 (A) under T.R. 16 of APTC	The existing provision in Instruction 38 (A) under T.R. 16 shall be substituted by the following:
	<p style="text-align: center;"><i>“Payment of net proceeds of entertainment tax to Local Bodies:-</i> For the purpose of assignment of proceeds to local bodies once a quarter, Commercial Taxes Departmental Officer who is designated as Entertainment Tax Officer should submit to Commercial Tax Officer every quarter a statement showing the amount of tax realized in the previous quarter with details as to the respective areas. The statement should contain a certificate of the Entertainment Tax Officer concerned that the Departmental and Treasury figures have been verified and found correct. The Commercial Tax Officer after satisfying himself of the verification with the treasury figures shall issue proceedings sanctioning the amount to the local bodies to which the amounts are to be adjusted. The Commercial Tax Officer shall present the bill in quadruplicate to the Sub-Treasury Officer along with the Treasury Bill Register, which shall be disposed off as follows by the Sub-Treasury Officer:</p> <ul style="list-style-type: none"> (i) Original to the Treasury as a voucher with the daily sheet; (ii) Duplicate to be kept in the Sub-Treasury; (iii) Triplicate to be send to the concerned Municipality/Municipal Corporation (if tax is collected within in ULB) or to the District Panchayat Officer/ Chief Executive Officer, Zilla Praja Parishad (if tax is collected in outside the ULB). (iv) Quadruplicate to be sent to the Commercial Tax Officer”. <p style="text-align: center;">Government in G.O. Ms. No.828 Revenue (CT.III) Department, dated 17-08-1989 have issued orders for assigning the Entertainment Tax Collections among the</p>

	<p>Panchayats as indicated below:-</p> <ul style="list-style-type: none"> (a) Three percent of the proceeds of the tax to be credited to the State Government; (b) Fifty-four percent of the proceeds of the tax to be paid to the Gram Panchayats in whose limits the entertainments are held; (c) Thirty six percent of the proceeds of the tax to be paid to the Mandal Praja Parishads comprising Gram Panchayats in whose limits the entertainments are held for distribution to the other Gram Panchayats in the Mandal Praja Parishad where no entertainments are held basing on backwardness; and (d) Seven percent of the proceeds of the tax to be expended for the purpose of promoting the cinematography films and arts. <p>There will not be any effect on the apportionment of proceeds of the Entertainment Tax to the municipalities and Municipal Corporations, i.e., 90% of the tax collections may be apportioned to the Municipality/Municipal Corporation in whose limits the entertainments are held.</p> <p>The Sub-Treasury Officer shall adjust the amounts by transfer to the credit of either to Urban Local Bodies such as Municipalities / Municipal Corporations or Panchayat Raj Institutions such as Mandal Praja Parishad / Zilla Praja Parishads / Gram Panchayats concerned as indicated above. "Paid by transfer" seal shall be appended on four copies and the Certificate of credit of each Municipality/Municipal Corporation, Gram Panchayat or Mandal Praja Parishad/ Zilla Praja Parishad as the case may be, shall be prepared, signed by the Sub-Treasury Officer and attached to the voucher to be sent to the District Treasury Officer along with the daily sheet.</p> <p>If for any reasons reconciliation between Treasury and Departmental figures could not be completed within the prescribed time payments may be made on the basis of Departmental figures. If after reconciliation, any modification is found necessary, the local bodies concerned should be informed of the same and necessary adjustments may be made while sanctioning payments for the next quarter either by short assignment in the case of excess payments and payment of the difference in the case of short payment".</p>
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(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

L.PREMACHADRA REDDY
SECRETARY TO GOVERNMENT (B&IF)

To

All the Chief Secretaries/Principal Secretaries/Secretariat to Government in Andhra Pradesh.
The Principal Secretary to the Governor of Andhra Pradesh.

All Secretariat Department in the State Andhra Pradesh.
All Heads of Departments in the State of Andhra Pradesh.
All District Collectors and District Judges in the State of Andhra Pradesh.
The Director of Treasuries and Accounts, A.P. Hyderabad.
The Pay & Accounts Officer, A.P. Hyderabad.
The Director of Works Accounts, A.P. Hyderabad.
The Registrar, A.P. High Court, Hyderabad.
The Registrar, A.P. Administrative Tribunal, Hyderabad.
All the Director of Works Accounts of Projects in the State of Andhra Pradesh.
All the District Treasury Officers in the State of Andhra Pradesh.
All the Chief Executive Officers of Zilla Praja Parishads in the State of Andhra Pradesh.
All the District Educational Officers in the State of Andhra Pradesh.
The Secretariat of Zilla Gandhalaya Samsthas through the Director of Public Libraries, A.P. Hyderabad.
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The Registrars of All Universities in the State of Andhra Pradesh.
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